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Oct. 7. 1878

TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES

No. 388.

THE UNITED STATES, PLAINTIFFS IN ERROR,

vs.

HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, HORACE I. FAIRCHILD, WILLIAM S. DUNN, DEXTER N. FORCE, DANIEL ROBINSON, WILLIAM H. TALCOTT, AND JOHN I. DONALDSON.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

FILED JULY 7, 1877.

Atty Gen'l's Dunn
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Argued 47 — 2 Pet. 441

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1 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judges of the circuit court of the United States for the southern district of New York, greeting:

[SEAL.]

Because in the records and proceedings and also in the rendition of the judgment of a plea which is in the said circuit court before you, between The United States of America and Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, defendants, a manifest error hath happened to the great damage of the said The United States of America, as by their complaint appears: We being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington on the second Monday of October, eighteen hundred and seventy-seven, in the said Supreme Court to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done thereon to correct that error, what of right and according to the laws and customs of the United States should be done.

Witness the honorable Morrison R. Waite, Chief Justice of the said Supreme Court, the twenty-fourth day of May, in the year of our Lord one thousand eight hundred and seventy-seven.

JOHN I. DAVENPORT,
Clerk.

The foregoing writ is hereby allowed.

ALEX. S. JOHNSON,
Cir. Judge.

2 (Indorsed:) U. S. circuit court. Filed May 24, 1877. John I. Davenport, clerk.

UNITED STATES OF AMERICA,
Southern District of New York, ss:

I, John I. Davenport, clerk of the circuit court of the United States for the southern district of New York, in the second circuit, by virtue of the foregoing writ of error, and in obedience thereto, do hereby certify that the following pages, numbered from three to one hundred and
2½ nineteen inclusive, contain a true and complete transcript of the record and proceedings had in said court in the case of The United States of America, plaintiff in error, against Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, defendants in error (No. 2), as the same remain of record and on file in said office.

In testimony whereof I have caused the seal of the said court to be hereunto affixed at the city of New York, in the southern district of New York, in the second circuit, this sixth day of July, in the year of our Lord one thousand eight hundred and seventy-seven, and of the Independence of the said United States the one hundred and first.

[SEAL.]

JOHN I. DAVENPORT,
Clerk.

3 United States district court, southern district of New York.

UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judge of the district court of the United States for the southern district of New York, greeting:

Because in the records and proceedings, and also in the rendition of the judgment *and* of a plea which is in the said district court before you, between the United States of America and Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, a manifest error hath happened, to the great damage of the said The United States of America, as by its complaint doth appear: we being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the circuit court of the United States, together with this writ, so that you may have the same at the city of New York, in the southern district of New York, on the third Monday of October, 1876, in the said circuit court to be then and there held; that the record and proceedings aforesaid being inspected, the said circuit court may cause further to be done therein, to correct that error, what of right, and according to the laws and customs of the United States, should be done.

4

Witness the Hon. Morrison R. Waite, Chief Justice of the Supreme Court of the United States, the 18th day of May, 1876.

JOHN I. DAVENPORT,
Clerk of the Circuit Court for the Southern District of New York.

The foregoing writ is allowed.
May 18, 1876.

SAMUEL BLATCHFORD.

UNITED STATES OF AMERICA, *ss:*

To Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, greeting:

You are hereby cited and admonished to be and appear at a circuit court of the United States, to be holden at the city of New York, on the third Monday of October, eighteen hundred and seventy-six, pursuant to a writ of error, filed in the clerk's office of the district court of the United States for the southern district of New York, wherein the United States of America is plaintiff, and you are defendants in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness the honorable Samuel Blatchford, judge of the said circuit court of the United States, this 18th day of May, in the year of our Lord one thousand eight hundred and seventy-six.

SAM'L BLATCHFORD.

5 District court of the United States of America for the southern district of New York, in the second circuit.

Pleas before the judge of the district court of the United States of Amer

ica for the southern district of New York, in the second circuit, at the court-house in the city, county, and State of New York, in said district, of the term of , in the year of our Lord one thousand eight hundred and seventy-six.

UNITED STATES OF AMERICA,
Southern District of New York, ss:

Be it remembered that heretofore, to wit, on the twenty-sixth day of October, in the year of our Lord one thousand eight hundred and seventy-five, before the judge of the district court of the United States of America for the southern district of New York, in the second circuit, at the court-house, in the city, county, and State of New York, in said district, came the United States of America, by George Bliss, their attorney, and brought into the said court, before the aforesaid judge thereof, then there, their certain declaration against Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, being in custody, &c., of a plea that they render unto the plaintiffs the sum of five hundred and sixty thousand dollars, which they to the plaintiffs owe, and from them unjustly detain, which said declaration follows in these words, that is to say:

6 District court of the United States of America for the southern district of New York. Of the twenty-sixth day of October, in the year one thousand eight hundred and seventy-five.

SOUTHERN DISTRICT OF NEW YORK, *ss:*

The United States of America, by George Bliss, their attorney, in the southern district of New York, complain of Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, copartners in business under the firm-name and style of H. B. Claflin & Company, being in custody, &c., of a plea that they render unto the plaintiffs the sum of five hundred and sixty thousand dollars, which they to the plaintiffs owe, and from them unjustly detain.

Count 1.

For that whereas, heretofore, to wit, on or about the thirteenth day of February, 1874, there were imported into the United States and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Havre, in the ship or vessel called Europe, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven

T

cases of piece silks marked ◇F and numbered 68, 69, 70, 72, 73,

7 74, and 75 respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment

of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirteenth day of February, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said thirteenth day of February, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of
8 the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said thirteenth day of February, 1874, the person or persons composing the firm of Muir & Borland, or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and
9 the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much

greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton hosiery. Whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States, in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the thirteenth day of February, 1874, the said goods,

wares, and merchandise, being then and there liable to duties'
11 were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Europe, in which they were imported from St. Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked T F and numbered 68 to 75, all containing cotton hosiery, case numbered 71, then and there, in fact, containing cotton hosiery, but cases numbered 68, 69, 70, 72, 73, 74, and 75 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 71 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 68, 69, 70, 72, 73, 74, and 75, to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 68, 69, 70, 72, 73, 74, and 75 were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the thirteenth day of February, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

12 That thereafter, and on or about the fourteenth day of February, 1874, at the city of New York, the defendants, being, then and there, copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as *as* aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

Count 2.

For that whereas heretofore, to wit, on or about the thirteenth day of February, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Havre, in the ship or vessel called Europe, cer-

tain goods, wares, and merchandsie of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked T (F) and numbered 68, 69, 70, 72, 73, 74, and 75, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

13 That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commerdial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirteenth day of February, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said thirteenth day of February, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said thirteenth day of February, 1874, the person or persons composing the firm of Muir & Borland, or certain other person or persons unknown, under said firm-name, who

14 were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then

and there, a false invoice in this, that *that* the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated
15 in said invoice; and that the currency which was actually paid for said good, wares, and merchandise by the purchaser was a different currency fro'm the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained articles not described in the said invoice, and that each of the said packages there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices
16 and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchadise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described to be cotton hosiery; whereas the said goods, wares, and mer-

chandise were, then and there, piece silks, contrary to the form of the statu'e of the United States, in such case provided.

That on or about the thirteenth day of Feb., 1874, the said goods' wares, and merchandise being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called "Europe," in which they were imported from St. Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agent, consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked T/F, and numbered 68 to 75, all containing cotton hosiery, case numbered 71, then and there, in fact, containing cotton hosiery, but cases numbered 68, 69, 70, 72, 73, 74, and 75 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, consignees thereof, then and there, knowingly and fraudulently caused said case numbered 71 only to be examined by the officers of plaintiff, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 68, 69, 70, 72, 73, 74, and 75 to be
17 entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 68, 69, 70, 72, 73, 74, and 75 were not at the time of exportation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the thirteenth day of February, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the fourteenth day of February, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being then and there copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had then and there been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress, approved the eighteenth day of July, one thousand eight hundred and sixty-six entitled an "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand, and have of and from the defendants, the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

18 *Count* 3.

For that whereas, heretofore, to wit, on or about thirteenth day of March, 1874, there were imported into the United States, and brought

into the port of New York, from S't Etienne, France, a foreign port or place, by way of Havre, in the ship or vessel called Pereire, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked $\frac{P}{L}$, and numbered 113, 114, 115, 116 117, 118, and 120 respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirteenth day of March, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and
19 thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said thirteenth day of March, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said thirteenth day of March, 1874, the person or persons composing the firm of Pearce & Reynolds, or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and mer-

20 chandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew, against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained
21 in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages, and the said invoice then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by the force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice, and by means then and there of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means then and there of other false and fraudulent documents and papers; and by means then and there of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States

in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there
22 subject to ad-valorem duty, and were then and there knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the thirteenth day of March, 1874, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Pereire, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked , and numbered 113 to 120, all containing cotton hosiery, case numbered 119 then and there, in fact containing cotton hosiery, but cases numbered 113, 114, 115, 116, 117, 118, and 120 containing piece silks and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 119 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 113, 114, 115, 116, 117, 118, and 120, to
23 be entered and passed into consumption as containing cotton hosiery when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 113, 114, 115, 116, 117, 118, and 120 were not at the time of impor'tion or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the thirteenth day of March, 1874, the said goods, wares, and merchandise were illegally imported into the United States and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the fourteenth day of March, 1874, at the city of New York, the defendants being then and there copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress, approved the third day of

March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, soreceived, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendantst the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

24 *Count* 4.

For that whereas heretofore, to wit, on or about the thirteenth day of March, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Havre, in the ship or vessel called Pereire, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars and described as follows, to wit: seven cases of piece silks, marked and numbered 113, 114, 115, 116, 117, 118, and 120, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirteenth day of March, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the
25 United States, and thereupon were fraudulently and knowingly passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said thirteenth day of March, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said thirteenth day of March, 1874, the person or persons composing the firm of Pearce & Renolds, or certain other person or persons unknown, under said firm name, who were then and there the owners, agents, or consignees of the said goods, wares, and

merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the cur-
26 rency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks, had actually been allowed thereon, as were stated in said invoice, and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew, against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages and the said invoice, then and there, were made up with intent by a false valuation and by false extension, and otherwise, to evade a defraud the revenue, contrary to the form of the statu'e of the United States in such case provided.

27 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the par-

ticulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were then and there knowingly entered as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece-silks, contrary to the form of the statute of the United States in such case provided.

That on or about the thirteenth day of March, 1874, the said
28 goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Pereire, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked P/L and numbered 113 to 120, all containing cotton hosiery, case numbered 119, then and there, in fact, containing cotton hosiery, but cases numbered 113, 114, 115, 116, 117, 118, and 120 containing piece-silks, and not cotton hosiery; that the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 119 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 113, 114, 115, 116, 117, 118, and 120, to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece-silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 113, 114, 115, 116, 117, 118, and 120 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

29 That on or about the thirteenth day of March, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the fourteenth day of March, one thousand eight hundred and seventy-four, at the city of New York, the said defendants being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transporta-

tion, concealment, and sale of the said goods, wares, and merchandise which had then and there been fraudulently and knowingly imported and brought into the United States contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

30 *Count* 5.

For that whereas heretofore, to wit, on or about the ninth day of May, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks marked $\frac{P}{L}$ and numbered 121, 122, 123, 124, 126, 127, and 128, respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of May, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne,
31 France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said ninth day of May, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about the said ninth day of May, 1874, the person or per

sons composing the firm of Pearce & Renolds, or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said person making the said entry then and there produced, with certain other documents and papers, as required by law upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain dis-
32 counts, bounties, and drawbacks, actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in that invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained arti-
33 cles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consign-

ees, or agents thereof, and which were subject to the payment of duties, as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made, and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such a case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

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That on or about the ninth day of May, 1874, said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from St. Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked $\frac{P}{L}$ and numbered 121 to 128, all containing cotton hosiery, case numbered 125 then and there in fact containing cotton hosiery, but cases numbered 121, 122, 123, 124, 126, 127, and 128 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 125 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 121, 122, 123, 124, 126, 127, and 128, to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the

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goods contained in said cases numbered 121, 122, 123, 124, 126, 127, and 128 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the ninth day of May, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the eleventh day of May, 1874, at the city of New York, the defendants, being then and there copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and mermerchandise, knowing them to have been illegally imported into United States and liable to seizure, as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

36 *Count 6.*

For that, whereas, heretofore, to wit, on or about the ninth day of May, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit, seven cases of

piece silks, marked and numbered 121, 122, 123, 124, 126, 127, and 128, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of May, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district
37 of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and know-

ingly passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said ninth day of May, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said ninth day of May, 1874, the person or persons composing the firm of Pearce & Renolds, or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the
38 time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said good, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained

articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false in-
40 voice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of May, 1874, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked

, and numbered 121 to 128, all containing cotton hosiery, case numbered 125 then and there in fact containing cotton hosiery, but cases numbered 121, 122, 123, 124, 126, 127, and 128 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 125 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 121, 122, 123, 124, 126, 127, and 128 to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums

as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 121, 122,
41 123, 124, 126, 127, and 128 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the ninth day of May, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the eleventh day of May, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being then and there copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment and sale of the said goods, wares, and merchandise, which had then and there been fraudulently and knowingly imported and brought into the United States contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress, approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

42 *Count 7.*

For that whereas heretofore, to wit, on or about the sixth day of August, 1874, there were imported into the United States and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value then and there of thirty-five thousand dollars, and described as follows, to wit, seven cases of piece silks, marked ⟨P⟩ and numbered 407, 408, 409, 411, 412, 413, and 414, respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid had been nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly-authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixth day of August, 1874, the said goods, wares, and merchandise were imported into the United States, at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the pay-

ment of ad-valorem duties to the United States, and thereupon
43 were passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said sixth day of August, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad-valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided; whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said sixth day of August, 1874, the person or persons composing the firm of Morgan & Plimpton, or certain other person or persons unknown under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers as required by law, upon the entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise, actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly-authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and
44 merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; * that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; * that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the

said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained
45 in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and
46 there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statutes of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the sixth day of August, 1874, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked and numbered 407 to 414, all

containing cotton hosiery, case numbered 410 then and there, in fact, containing cotton hosiery, but cases numbered 407, 408, 409, 411, 412, 413, and 414 containing piece silks and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 410 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 407, 408, 409, 411, 412, 413, and 414 to be entered and
47 passed into consumption as containing cotton hosiery, when they, then and there, all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 407, 408, 409, 411, 412, 413, and 414 were not, at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixth day of August, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the seventh day of August, 1874, at the city of New York, the defendants, being, then and there, copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, so received, concealed, and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

48 *Count* 8.

For that whereas, heretofore, to wit, on or about the sixth day of August, 1874, there were imported into the United States, and brought into the port of New York from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise, of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked ⟨P⟩, and numbered 407, 408, 409, 411, 412, 413, and 414, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the

same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixth day of August, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were on or about said sixth day of August, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said sixth day of August, 1874, the person or persons composing the firm of Morgan & Plimpton, or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out as to the cost of the said goods, wares, and merchandise in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise at that time of the making of said invoice were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost;* that the actual quantity of said goods,

wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages and the said invoice then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statu'e of the United States in such case provided.

51 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton hosiery; whereas the said goods, wares, and merchandise were then and there piece-silks, contrary to the form of the statute of the United States in such case provided.

52 That on or about the sixth day of August, 1874, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described

as and under invoice, purporting to be invoice of eight cases, marked ⟨P⟩ and numbered 407 to 414, all containing cotton hosiery, case numbered 410 then and there in fact containing cotton hosiery, but cases numbered 407, 408, 409, 411, 412, 413, and 414 containing piece-silks and not cotton hosiery. That the person entering and importing said goods and the owner, agents, or consignees thereof then and there, knowingly and fraudulently, caused said case numbered 410 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice, and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 407, 408, 409, 411, 412, 413, and 414, to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece-silks only, and, upon payment of certain sums as duties thereon, as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 407, 408, 409, 411, 412, 413, and 414 were not, at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

53 That on or about the sixth day of August, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the seventh day of August, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States, in such case provided, namely, the 3082d section of the Revised Statutes of the United States, the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand, and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

54 *Count* 9.

For that whereas, heretofore, to wit, on or about the tenth day of September, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Frisia, certain goods, wares, and merchandise, of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of $\frac{F}{L}$ piece silks, marked —, and numbered 216, 217, 218, 219, 221, 222, and 223, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the

same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the tenth day of September, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon
55 were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said tenth day of September, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said tenth day of September, 1874, the person or persons composing the firm of Furness & Leeds, or certain other persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain dis-
56 counts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said

goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew, against the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained arti-
57 cles not described in the said invoice; and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statuteof the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were then and there subject to ad-valorem duty, and were then and there know-
58 ingly entered as aforesaid by the said owners, agents, or consignees thereof, by means of the said invoice. which was then and there a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute in such case

provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the tenth day of September, 1874, said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Frisia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice purporting to be invoice of eight cases, marked $\frac{F}{L}$, and numbered 216 to 223, all containing cotton hosiery, case numbered 220 then and there in fact containing cotton hosiery, but cases numbered 216, 217, 218, 219, 221, 222, and 223 containing piece silks and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignee thereof, then and there, knowingly and fraudulently caused said case numbered 220 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowing caused said other cases of said invoice numbered 216, 217, 218, 219, 221, 222, and 223 to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain
59 sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 216, 217, 218, 219, 221, 222, and 223 were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the tenth day of September, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the eleventh day of September, 1874, at the city of New York, the defendants being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

60 *Count* 10.

For that, whereas, heretofore, to wit, on or about the tenth day of

September, 1874, there were imported into the United States and brought into the port of New York from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Frisia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit, seven cases of F piece silks, marked—, and numbered 216, 217, 218, 219, 221, 222, and 223, L respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid had been, or were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the tenth day of September, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern dis-
61 trict of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said tenth day of September, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said tenth day of September, 1874, the person or persons composing the firm of Furness & Leeds, or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time
62 when and the place where the said goods, wares, and merchan-

dise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said good', wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained
63 articles not described in the said invoice, and that each of the said said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly en-

tered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false
64 invoice in this, that in the said invoice the said goods, wares and merchandise were described as and stated to be cotton hosiery; whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the tenth day of September, 1874, the said goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Frisia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked $\frac{F}{L}$, and numbered 216 to 223, all containing cotton hosiery, case numbered 220 then and there in fact containing cotton hosiery, but cases numbered 216, 217, 218, 219, 221, 222 and 223, containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 220 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 216, 217, 218, 219, 221, 222 and 223, to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 216, 217, 218, 219, 221, 222 and 223, were not at the time of
65 importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the tenth day of September, 1874, the said goods, wares and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the eleventh day of September, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being, then and there, co-partners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment and sale of the said goods, wares and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the 3082 section of the Revised Statutes of the United States, the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand, and have of and from the defendants, the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

66 *Count* 11.

For that whereas, heretofore, to wit, on or about the sixteenth day of October, 1874, there were imported into the United States, and brought into the port of New York, from St. Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Cimbria, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked and numbered 67, 68, 69, 70, 72, 73, and 74, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of October, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from St. Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

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That the said goods, wares, and merchandise were, on or about said sixteenth day of October, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said sixteenth day of October, 1874, the person or persons composing the firm of Totting, Taylor & Co., or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or

shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and mer-
68 chandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out—all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice well knew—against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, con-
69 tained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages and the said invoice, then and there, were made up with intent by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and

there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were, then and
70 there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the sixteenth day of October, 1874, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Cimbria, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked

and numbered 67 to 74, all containing cotton hosiery, case numbered 71, then and there, in fact containing cotton hosiery, but cases numbered 67, 68, 69, 70, 72, 73, and 74 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 71 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 67, 68, 69, 70, 72, 73, and 74, to be entered and passed into consumption as containing cotton hosiery when they then and there all contained piece silks only, and upon
71 payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 67, 68, 69, 70, 72, 73, and 74 were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixteenth day of October, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the seventeenth day of October, 1874, at the city of New York, the defendants, being, then and there, copartners, as aforesaid, did receive, conceal, and buy the said goods,

wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, so received, concealed, and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

72 *Count* 12.

For that, whereas, heretofore, to wit, on or about the sixteenth day of October, 1874, there were imported into the United States, and brought into the port of New York, from St. Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Cimbria, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit, seven

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cases of piece silks, marked and numbered 67, 68, 69, 70, 72, 73, and 74, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of October, 1874, the said goods, wares, and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were, fraudulently and knowingly, passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

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That the said goods, wares, and merchandise were, on or about said sixteenth day of October, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or

some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said sixteenth day of October, 1874, the person or persons composing the firm of Totting, Taylor & Co., or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purchase of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statemeet of the time when and the place where the said goods, wares and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the
74 currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

75 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners consignees, or agents thereof, and which were subject to the pay-

ment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton hosiery; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States, in such case provided.

76 That on or about the sixteenth day of October, 1874, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Cimbria, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked and numbered 67 to 74, all containing cotton hosiery, case numbered 71, then and there, in fact, containing cotton hosiery, but cases numbered 67, 68, 69, 70, 72, 73 and 74, containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 71 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice, and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 67, 68, 69, 70, 72, 73 and 74, to be entered and passed into consumption as containing cotton hosiery, when they, then and there, all contained piece silks only, and upon payment of certain sums as duties thereon, as upon cotton hosiery, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases numbered 67, 68, 69, 70, 72, 73, and 74, were not, at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

77 That on or about the sixteenth day of October, 1874, the said

goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the seventeenth day of October, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares and merchandise which had, then and there, been fraudulently and knowingly imported and brought into the United States contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the 3082 section of the Revised Statutes of the United States, the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

78 *Count* 13.

For that whereas, heretofore, to wit, on or about the sixteenth day of November, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit,

seven cases of piece silks, marked ⟨P⟩ and numbered 415, 416, 417, 418, 419, 421, and 422, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced by the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of November, 1874, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and there-
79 upon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said sixteenth day of November, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of

the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said sixteenth day of November, 1874, the person or persons composing the firm of Morgan & Plimpton, or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon,
80 and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained ar-
81 ticles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the

statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the Act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly
82 entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares, and merchandise, were described as, and stated to be, cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the sixteenth day of November, 1874, said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked ⟨P⟩ and numbered 415 to 422, all containing cotton hosiery, case numbered 420 then and there in fact containing cotton hosiery, but cases numbered 415, 416, 417, 418, 419, 421, and 422 containing piece-silks, and not cotton hosiery; that the person entering and importing said goods, and the owner, agents, or consignee thereof, then and there, knowingly and fraudulently caused said case numbered 420 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowing caused said other cases of said invoice, numbered 415, 416, 417, 418, 419, 421, and 422 to be entered and passed into consumption as containing cotton hosiery, when they then and there all contained piece-silks only, and upon payment of certain sums

83 as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases numbered 415, 416, 417, 418, 419, 421, and 422 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixteenth day of November, 1874, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the seventeenth day of November, 1874, at the city of New York, the defendants, being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid, whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

84 *Count* 14.

For that, whereas, heretofore, to wit, on or about the sixteenth day of November, 1874, there were imported into the United States, and brought into the port of New York, from S't Etienne, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked and numbered 415, 416, 417, 418, 419, 421, and 422, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of November, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern dis-

85 trict of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said sixteenth day of November, 1874, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said sixteenth day of November, 1874, the person or persons composing the firm of Morgan & Plimpton, or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a

86 true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise of which an entry was

made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained arti-
87 cles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled, "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false in-
88 voice, in this, that in the said invoice the said goods, wares, and merchandise are described as and stated to be cotton hosiery, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of Nov., 1874, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from S't Etienne, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked ⟨P⟩ and numbered 415 to 422, all containing cotton hosiery, case numbered 420 then and there in fact containing cotton hosiery, but cases numbered 415, 416, 417, 418, 419, 421, and 422 containing piece silks, and not cotton hosiery. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 420 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 415, 416, 417, 418, 419, 421, and 422, to be entered and passed

into consumption as containing cotton hosiery, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton hosiery, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 415, 416, 417, 418, 419, 421, and 422 were not at the time of importa-
89 have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixteenth day of November, 1874, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the seventeenth day of November, one thousand eight hundred and seventy-four, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had then and there been fraudulently and knowingly imported and brought into the United States contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the 3082 section of the Revised Statutes of the United States, the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded. And the said defendants, although often requested so to do, have not paid the several sums herein demanded, or any part thereof, but have hitherto wholly neglected and refused, and still do neglect and refuse, to pay the same, to the damage of the United States of America of five hundred and sixty thousand dollars, and hence they bring this suit, &c.

GEORGE BLISS,
U. S. Attorney.

90 In the district court of the United States for the southern district of New York.

THE UNITED STATES OF AMERICA
against
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson. } No. 2.

And the said defendants, by Elihu Root, their attorney, come and defend the wrong and injury, when, &c., and say that the said 2d, 4th, 6th, 8th, 10th, 12th, and 14th counts of the said declaration, and the matters therein contained, in manner and form as the same are therein stated and set forth, are not, nor are any, nor is either of them sufficient in law for the said plaintiffs to have or maintain the aforesaid action thereof against the said defendants, and they, the said defendants, are not bound by law to answer the same, or any or either of them. And this they are ready to verify; wherefore, by reason of the insufficiency of the said counts of the said declaration in this behalf, the said defendants pray judgment, and that the said plaintiffs may be barred from having or maintaining their aforesaid action thereof against them, &c.

And the said defendants further say that the said 1st, 3d, and
91 5th counts of the said declaration, and the matters therein contained in manner and form, as the same are above stated and set forth, are not, nor are any, nor is either of them, sufficient in law for the said plaintiffs to have or maintain their aforesaid action thereof against the defendants, and that they, the said defendants, are not bound by law to answer the same, or any or either of them. And this they are ready to verify; wherefore, by reason of the insufficiency of the said counts of the said declaration in this behalf, the defendants pray judgment, and that the said plaintiffs may be barred from having or maintaining their aforesaid action thereof against them, &c.

And the said defendants further say that the said 7th, 9th, 11th, and 13th counts of the said declaration, and the matters therein contained in manner and form as the same are above stated and set forth, are not, nor are any, nor is either of them, sufficient in law for the said plaintiffs to have or maintain their aforesaid action thereof against the defendants, and that they, the said defendants, are not bound by law to answer the same, or any or either of them. And this they are ready to verify; wherefore, by reason of the insufficiency of the said counts of the said declaration in this behalf, the defendants pray judgment, and that the said plaintiffs may be barred from having or maintaining their aforesaid action thereof against them, &c.

ELIHU ROOT,
Attorney for Defendants.

92 U. S. district court southern district of N. Y.

THE UNITED STATES OF AMERICA
vs.
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, Horace J. Fairchild, William S. Dunn, Dexter W. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson.

And the said plaintiffs, by George Bliss, their attorney, say, that the said 2d, 4th, 6th, 8th, 10th, 12th, and 14th counts of the said declaration, and the matters therein contained, in manner and form as the same are above stated and set forth, are sufficient in law for them, the said plaintiffs, to have and maintain their aforesaid action thereof against the said defendants, and the said plaintiffs are ready to verify and prove the same, as the court here shall direct and award.

And the said plaintiffs, by George Bliss, their attorney, further say that the said 1st, 3d, and 5th counts of the said declaration and the matters therein contained, in manner and form as the same are above stated and set forth, are sufficient in law for them, the said plaintiffs, to have and maintain their aforesaid action thereof, against the said defendants, and the said plaintiffs are ready to verify and prove the same, as the court here shall direct and award.

And the said plaintiffs, by George Bliss, their attorney, further say that the said 7th, 9th, 11th, and 13th counts of the said declaration, and the matters therein contained, in manner and form as the
93 same are above stated and set forth, are sufficient in law for them, the said plaintiffs, to have and maintain their aforesaid action thereof, against the said defendant, and the said plaintiffs are ready to verify and prove the same, as the court here shall direct and award.

GEORGE BLISS, *U. S. Att'y.*

And the said cause was duly continued until the seventh day of March, in the year of our Lord one thousand eight hundred and seventy six, at which day, before the judge aforesaid, at the court-house in the city of New York, aforesaid, came, as well the said plaintiffs as the said defendants, by their respective attorneys, aforesaid.

Whereupon, all and singular the premises aforesaid being seen, and by said court here fully understood, and mature deliberation being thereupon had, it appears to the said court that the 2d, 4th, 6th, 8th, 10th, 12th, and 14th counts of the declaration aforesaid are not sufficient in law for the said plaintiffs to have and maintain their aforesaid action thereof against the said defendants; and it also appears to the said court here that the 1st, 3d, and 5th counts of the said declaration are not sufficient in law for the said plaintiffs to have and maintain their aforesaid action thereof against the said defendants; and it also appears to the said court here that the 7th, 9th, 11th, and 13th counts of the said declaration are not sufficient in law for the said plaintiffs to have and maintain their aforesaid action thereof against the said defendants.

Therefore, it is considered that the said plaintiffs take nothing by their said declaration, but that they be in mercy, &c., and that the defendants do go thereof without day, &c.

Judgment against this 5th day of April, 1876, as of the 7th day of March, 1876.

GEORGE F. BETTS, *Clerk.*

94 Circuit court of the United States for the southern district of New York, of October term, in the year of our Lord one thousand eight hundred and seventy-six.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
against
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, defendants in error.

Afterwards, to wit, on the third Monday of October, in this same term, before the judge of the circuit court of the United States for the southern district of New York, at the city of New York, come the said The United States of America, and say, that in the record and proceedings aforesaid there is manifest error in this, to wit: That by a decision filed on the 29th day of March, 1876, the judge of the district court of the United States for the southern district of New York sustained the demurrer interposed by the defendants, Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, to the declaration of *of* the plaintiffs, the United States of America, and that upon said decision judgment was entered in favor of the said defendants, Horace B. Claflin and others, against these plaintiffs in error, in the office of the clerk of the said district court of the United
95 States for the southern district of New York, on the fifth day of April, 1876, sustaining the said demurrer. Whereas the said demurrer should have been overruled and judgment rendered in favor of the United States of America, and the said United States of America pray that the decision and judgment aforesaid may be reversed, over-

ruled, and altogether held for naught, and that they may be restored to all things which they have lost by occasion of the said decision and judgment.

GEORGE BLISS,
U. S. Attorney.

Circuit court of the United State for the southern district of New York.

THE UNITED STATES OF AMERICA, PLAINTIFF in error,
against
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, defendants in error.

And afterwards, to wit, on the third Monday of October, in October term, in the year of our Lord one thousand eight hundred and seventy-six, the said defendants, Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, by Elihu Root, their attorney, freely come here into court and say that there is no error either in the records or proceedings aforesaid, or in the giving of
96 the judgment aforesaid, and they pray that the said circuit court of the United States for the southern district of New York, at the city of New York, before the judge thereof, now here, may proceed to examine as well the record and proceedings aforesaid as the matters aforesaid above assigned for error; and that the judgment aforesaid in form aforesaid given may be in all things affirmed, etc.

ELIHU ROOT,
Attorney for Defendant in Error.

The following is the opinion of Judge Blatchford:

U. S. District court.

THE UNITED STATES
vs.
HORACE B. CLAFLIN AND OTHERS.

BLATCHFORD, J:

It is quite clear that the 2d section of the act of March 3, 1823, (3 U. S. Stat. at Large, 781), must be regarded as having been repealed
97 by sec. 5596 of the Revised Statutes, even if it had not been previously repealed on the ground that some portion of that act is embraced in the Revised Statutes, the provisions of the 1st section of that act being embraced in section 3099 of the Revised Statutes, and the provisions of the 2d section of that act not being embraced in any section of the Revised Statutes. The effect of such repeal is to destroy the rights of the plaintiffs to recover under said 2d section in respect of any acts done after the enactment of the Revised Statutes. Therefore, counts 7, 9, 11, and 13, of Declaration No. 2, are bad. By sec. 5597 of the Revised Statutes, it is provided that the repeal of the several acts embraced in the Revised Statutes shall not affect any right accruing or accrued, or any suit or proceeding had or commenced in any civil

cause before the said repeal; but all rights and liabilities under said acts shall continue, and may be enforced in the same manner as if said repeal had not been made; and by sec. 5598 it is provided that
98 all offences committed, and all penalties or forfeitures incurred under any statute embraced in the Revised Statutes prior to said repeal, may be prosecuted and punished in the same manner, and with the same effect, as if said repeal had not been made. Hereupon the question arises whether the 2d section of the act of 1823, on which the counts for double the value of the imported goods are founded in these cases, was in force at the time of the enactment of the Revised Statutes, or whether it had been superseded and virtually repealed by the enactment of the 4th and other sections of the act of July 18th, 1866 (14 U. S. Stat. at Large, 179). It was decided by the Supreme Court, in Stockwell vs. The United States (13 Wallace, 531), that the penalty of double the value of the imported goods imposed by the 2d section of the act of 1823, was not repealed by the 4th or any other section of the act of 1866. This decision was made at the December term 1871.
99 Yet the 2d section of the act of 1823 is not found in the Revised Statutes, and, as has been shown, must be regarded as having been repealed by sec. 5596 of the Revised Statutes, even if it were not previously repealed. What is the effect of the omission to include in the Revised Statutes? Section 5595 of the Revised Statutes declares that the revision embraces the general and permanent statutes which were in force on December 1st, 1873, as revised and consolidated by the commissioners, and section 5596 declares that all parts of acts passed prior to December 1st, 1873, which are not contained in the Revised Statutes, have been repealed or superseded by subsequent acts, or were not general and permanent in their nature, and that all acts passed prior to December 1st, 1873, no part of which is embraced in the Revised Statutes, shall not be affected or changed by the enactment of the Revised Statutes. As was pointed out by the circuit court for this district in In re Strupp (12 Blatchf. C. C. R. 501, 523), the purport of the foregoing provisions of section 5596 is,
100 that if any portion of a particular act is embraced in any section of the Revised Statutes, the parts of the same act which are not contained in the revision have been repealed or superseded by subsequent acts, or were not general and permanent in their nature, but that if there be an entire permanent and general statute which was in force on the 1st of December, 1873, and no part of it is to be found in the Revised Statutes, it is to be regarded as still in force. As a portion of the act of 1823 is embraced in sec. 3099 of the Revised Statutes, and as the provisions of the second section of that act are not contained in the Revised Statutes, and as those provisions were general and permanent in their nature, it follows that Congress has declared by sec. 5596 that the provisions of the second section of the act of 1823 were repealed or superseded by a subsequent act. This declaration was made by Congress after the decision in Stockwell v. The United States was made, and
101 in view of that decision, because the only subsequent provisions by law by which the second section of the act of 1823 could have been or were claimed to have been repealed or superseded, were the provisions of the 4th section of the act of 1866, in connection with the provisions of the 43d section of that act repealing all parts of acts conflicting with or supplied by the act of 1866, and the provisions of the fourth section of the act of 1866 are found embodied in sec. 2082 of the Revised Statutes, and in the marginal note to that section the case of Stockwell v. The United States (13 Wallace, 531) is referred to.

The force of the legislative declaration contained in sec. 5596 of the Revised Statutes in respect to this subject has been recognized by the Supreme Court in two cases. In Murdock vs. City of Memphis (20 Wallace, 590, 617,) the question arose as to whether any portion of the 25th section of the judiciary act of September 24th, 1789, (1 U. S. Stat. at Large, 85), remained in force after the enactment of the 2d section of the act of February 5, 1867 (14 Id., 386), or whether the later
102 section has taken the place of the prior one, there being no express repeal of the prior one. Other provisions of the act of 1789 are incorperated in the Revised Statutes, but the 25th section of that act is not incorperated in them, and the 2d section of the act of 1867 is incorporated in them. The court came to the conclusion that the 25th section of the act of 1789 was technically repealed, and that the 2d section of the act of 1867 had taken its place, although the act of 1867 had no repealing clause nor any express words of repeal. The opinion of the court then proceeds: "This view is strongly supported by the consideration that the revision of the laws of Congress, passed at the last session, based upon the idea that no change in the existing law should be made, has incorperated with the Revised Statutes nothing but the 2d section of the act of 1867. Whatever might have been our abstract views of the effect of the act of 1867, we are, as to all the future cases, bound by the law as found in the Revised Statutes, by the ex-
103 press language of Congress on the subject, and it would be labor lost to consider any other view of the question."

In the case of Smythe vs. Fiske (23 Wallace, 374), the Supreme Court in construing certain sections of tariff acts, passed in 1842, 1846, and 1864, refers to the manner in which those sections, as reproduced in the Revised Statutes, are worded, and says that such wording is "a legislative declaration that such was the state of the law on the first of December, 1873," that is, prior to the enactment of the Revised Statutes, and "is necessarily a construction of the last clause of the 8th section of the act of 1864, in accordance with that which we have given to it," and that "it was the declared purpose of Congress to collate all the statutes as they were at that date, and not to make any change in their provisions."

In accordance with these views, it must be held that the omission to enact in the Revised Statutes the 2d section of the act of 1823,
104 while another portion of that act is enacted in the Revised Statutes, is a legislative declaration by Congress that on the 1st of December, 1873, and prior to the enactment of the Revised Statutes, the 2d section of the act of 1823 was not in force, but had been repealed and superseded. It could have been repealed or superseded only by the act of 1866, and it must be held that Congress has declared by statute that, notwithstanding the decision of the Supreme Court in Stockwell v. The United States, the 2d section of the act of 1823 was superseded by the act of 1866 and was not in force after the act of 1866 was enacted.

The authority of Congress to declare by statute the existing state of statutory law has been recognized and upheld in the Supreme Court. In Bailey vs. Clark (21 Wallace, 284) the question arose as to the meaning of the words "capital employed" by banks or bankers in the 110th section of the internal-revenue act of June 30th, 1864, as amended
105 by section 9 of the act of July 13th, 1866 (14 U. S. Stat. at Large, 136), as applicable to questions of taxation, which arose in 1869, and 1870. Congress, by section 37 of the act of June 6, 1872 (17 id. 256), enacted that the words "capital employed" in such 110th section "shall not include money borrowed or received from day to day in the

usual course of business from any person not a partner of or interested in the said bank, association, or firm." In reference to this enactment the court says: "This enactment was evidently intended to remove any doubt previously existing as to the meaning of the statute, and declare its true construction and meaning. Had it been intended to apply only to cases subsequently arising, it would undoubtedly have so provided in terms."

The question thus presented as to whether causes of action falling within the terms of the second section of the act of 1823, and which arose prior to the enactment of the Revised Statutes on the 22d of June, 1874, can be prosecuted on or after the latter date, has been heretofore ruled by me in favor of such prosecution on the ground that the Supreme Court had held that the act of 1866 did not repeal the second section of the act of 1823. But the views above presented as to the
106 effect of section 5596 of the Revised Statutes, in the particulars referred to, were not as fully considered as they now have been. It follows that all the odd-numbered counts in both of the declarations must be held bad.

As to the even-numbered counts, all those in suit No. 1, and counts 2, 4, and 6 in suit No. 2, are founded on section 4 of the act of 1866, while counts 8, 10, 12, and 14, in suit No. 2, are founded in sec. 3082 of the Revised Statutes; these sections are substantially identical. It was decided by the Supreme Court in Stockwell v. The United States that the 4th section of the act of 1866 was designed to punish as a crime that which before had subjected an offender to only civil liability or quasi-civil liability. Besides the forfeiture of the offending merchandise, the only penalty imposed is that the offender shall be fined in a sum not exceeding $5,000 nor less than $50, or be imprisoned for any time not exceeding two years, or both. This fine is manifestly a fine not to be recovered by a civil action, but to be imposed after a conviction on a trial for a crime, as a punishment for which the court may, in its discretion, inflict imprisonment either with or without the imposition of
107 a fine. No such imprisonment can be inflicted as the result of a civil action.

Moreover, this is an action of debt, and, in each of the even-numbered counts, the plaintiffs claim the sum of $5,000 as a debt. But the statute does not impose a penalty or fine of $5,000, or of any other definite sum, or of any sum which can be reduced to a certainty otherwise than by the discretion of the court in fixing such sum after a verdict on a trial. There can be no verdict for any definite sum. Debt lies only when a sum certain is due to the plaintiff, or a sum which can be reduced to a certainty, so as to form the basis of a verdict in favor of the plaintiff for a sum certain.

It follows that all the even-numbered counts are bad.

The demurrers are sustained.

GEORGE BLISS,
Dist. Att'y for the U. S.
W'M M. EVARTS & E. ROOT,
For the Def'ts.

Printed matter correct.
Nov. 13, 1876.

ELIHU ROOT,
Att'y for Def'ts in Error.

108 At a stated term of the circuit court of the United States of America for the southern district of New York, in the second

circuit, held at the United States court-rooms in the city of New York on Monday, the twentieth day of November, in the year of our Lord one thousand eight hundred and seventy-six.

Present: The honorable Alexander S. Johnson, circuit judge.

THE UNITED STATES
vs.
HORACE B. CLAFLIN ET AL.

THE SAME
vs.
THE SAME.

The argument in the above-entitled causes, upon writ of error to the district court of the U. S. for the southern district of New York, coming on to be heard,

Mr. George Bliss, United States district attorney, is heard on behalf of plaintiff in error.

Mr. Elihu Root is heard in behalf of defendants in error.

Mr. William M. Evarts is heard in behalf of defendants in error.

Mr. Bliss closes in behalf of plaintiff in error.

Curia advisari vult.

109 U. S. circuit court so. dist. of N. York.

UNITED STATES
vs.
CLAFLIN ET AL. } Nos. 1 & 2.

JOHNSON, J.:

After examining the case of Stockwell vs. the United States, 13 Wall., 531, I am constrained to think that the court did not intend to hold that the second section of the act of 1823 there in question was not to any intent repealed by the 4th section of the act of 1866, but only that no repeal was then effected which took away the right of the United States to proceed under the former section upon a cause of action which arose before the act of 1866 took effect. That was the case which stood for judgment as a matter of fact, and that was the limitation stated at the end of the prevailing opinion of the Supreme Court. The general tenor of the argument would seem to lead to the broader conclusion that no repeal, in any sense, was effected by the act of 1866; but this rather strengthens the force of the limitation upon the conclusion which was expressed, certainly not by any accidental phrase
110 in the opinion of the court. It is true that we are left without any indication of the ground of the discrimination. That, however, is not necessary to be ascertained for the purpose of the present case, for so far as the question of the repeal of the act of 1823 may be supposed to affect transactions occurring before the passage of the Revised Statutes, and after that of the act of 1866, that question seems to be controlled by the provisions of the Revised Statutes.

In the views expressed by Judge Blatchford and upon the ground stated by him on this point I concur. In this connection it ought to be observed that quite evidently the views expressed by Judge Blatchford were those entertained by the commissioners to revise the statutes, and by the Congress which enacted them.

The commissioners reported to Congress, in their draft of the revision, both § 4 of 1866 and § 2 of 1823 consolidated into one section. "Revision of the United States Statutes, as drafted by the commissioners appointed for that purpose, Title XXXVI, ch. X, § 636, vol. 2, p. 1480."

This appears to have been done by the commissioners, not because they so construed the law, but because of the supposed effect of the Stockwell case, to which they refer in a foot-note to the proposed section.

111 The section, as reported by the revisers, is as follows (it is accompanied by a note stating that the words in italics are new, and words in brackets are found in the existing law, but are recommended to be omitted):

SEC. 636. If any person shall fraudulently or knowingly bring into the United States, or assist in so doing, any merchandise contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, *double the value of* such merchandise shall be forfeited, [and] *or* the offender shall [on conviction thereof before any court of competent jurisdiction, be fined in any sum not exceeding five thousand dollars, nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both, at the discretion of such court] *be punishable by a fine of not more than five thousand dollars nor less than fifty dollars, or by imprisonment for not more than two years, or both.*

Penalty for fraudulent importations. 18 July, 1866, ch. 201, § 4, vol. 14, p. 197. 17 How., 85; 2, Blatchf., 127; 5 Blatchf., 427; 13 Wall., 531.

The revisers' foot-note to this section is as follows:

112 "Section 2 of the act of 3 March, 1823, ch. 583, Stat. at L., 781, is substantially incorporated in the text pursuant to the decision in 13 Wall., 531. It provided 'that if any person or persons shall receive, conceal, or buy or any goods, wares, or merchandise, knowing them to have been illegally imported into the United States, and liable to seizure by virtue of any act in relation to the revenue, such person or persons shall, on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares, or merchandise so received, concealed, or purchased.'"

Congress, with the whole subject thus fully spread before it, and the question of the scope and effect of the decision in the Stockwell case thus fairly and formally presented, struck out from this proposed section all that was incorporated into it from the act of 1823, and left in § 3082 of the Revised Statutes only the provisions of the act of 1866, with slight verbal alterations.

Upon the other sets of counts I do not think it necessary to add anything. The jugdment must be affirmed.

(Endorsed): U. S. cir. court, so. dist. of New York. United States v. Claflin. Nos. 1 & 2. Opinion of affmce. Johnson, cir. J. E. & A. D., No. 2, p. 377. Filed Nov. 29, 1876.

113 Circuit court of the United States for the southern district of New York, of October term, in the year one thousand eight hundred and seventy-six.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
vs.
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMS, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, defendants in error.

In error to the district court of the United States for the southern district of New York.

This cause came on to be heard on the transcript of the record from the district court of the United States for the southern district of New York and was argued by counsel.

114 On consideration whereof it is now here ordered and adjudged by this court that the judgment of the said district court in this cause be, and the same is hereby, in all things affirmed.

ALEXANDER S. JOHNSON,
Cir. Judge.

(Endorsed:) U. S. circuit court. United States vs. Horace B. Claflin & al. Judgment. Filed May 8, 1877.

115 Supreme Court of the United States, of October term, in the year of our Lord one thousand eight hundred and seventy-seven.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
ag'st
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, & John J. Donaldson, defendants in error.

Afterwards, to wit, on the second Monday of October, in the same term, before the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, comes the said The United States of America, by Stewart L. Woodford, their attorney, and

116 say that in the record and proceedings there is manifest error, in this, to wit: That by a decision filed on the 29th day of November, 1876, the circuit court of the United States for the southern district of New York affirmed a decision of the judge of the district court of the United States for the southern district of New York, filed on the 29th March, 1876, which sustained the demurrer interposed by the defendants in error above named to the declaration of the plaintiffs in error above named, and upon which decision judgment was entered on the 8th May, 1877, in the office of the clerk of the circuit court of the United States for the southern district of New York, affirming the judgment entered upon the decision of the judge of the district court on the 5th April, 1876, in the office of the clerk of the district court of the United States for the southern district of New York, sustaining said demurrer.

117 Whereas the said judgment of the judge of the district court of the United States should have been reversed, and the said demurrer overruled and judgment rendered in favor of the United States.

And the said The United States of America pray that the judgment aforesaid may be reversed, annulled, and altogether held for nought,

and that they may be restored to all things which they have lost by occasion of the said judgment.

STEWART L. WOODFORD,
United States Attorney for Plaintiff in Error.

(Endorsed:) U. S. Supreme Court. The United States of America, plaintiffs in error, against Horace B. Claflin & al. Assignment of error. Filed May 24, 1877.

118 UNITED STATES OF AMERICA, *ss:*

To Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington, on the second Monday of October, eighteen hundred and seventy-seven, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the southern district of New York, wherein the United States of America are plaintiffs and you are defendants in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness the honorable Alexander S. Johnson, judge of the circuit court of the United States for the southern district of New York, this twenty-fourth day of May, in the year of our Lord one thousand eight hundred and seventy-seven.

ALER. S. JOHNSON,
Cir. Judge.

119 (Indorsed:) U. S. Supreme Court. The United States of America, plaintiff in error, against Horace B. Claflin & als., defendant in error. Citation.

Due & timely service of within is hereby admitted, 24 May, '77.
ELIHU ROOT,
Def'ts' Att'y.

E. & A. D., No. 3, p. 2.

U. S. circuit court. Filed May 24, 1877. John I. Davenport, clerk.

(Indorsement on cover:) No. 388. The United States, plaintiffs in error, vs. Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, William H. Talcott, and John J. Donaldson. S. New York, C. C. U. S. Filed 7th July, 1877.